

Finance Committee Meeting Douglas County, Nebraska

Tuesday, June 10, 2014

The meeting convened at 10:47 a.m. in Room 903 of the Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, NE 68183. A copy of the Open Meetings Act is located on the wall near the entrance of the room. A notice of the meeting was published in the June 6, 2014 issue of The Daily Record. County Commissioners present at the start of the meeting were PJ Morgan, Clare Duda, Mary Ann Borgeson, Chris Rodgers, and Pam Tusa. Others present at the meeting included Joe Lorenz, Patrick Bloomingdale, Diane Carlson, Catherine Hall, Marcos San Martin, and Kaieva Williams of Administration; Kathleen Hall and Dan Esch of the Clerk/Comptroller's office; and Doug Kagan of Nebraska Taxpayers for Freedom. Commissioner Morgan conducted the meeting.

1. 2014/2015 Budget Discussion

County Commissioner Marc Kraft entered the meeting during this item. Ms. Williams left the meeting during this item. Speaking to the item were Commissioner Morgan, Mr. Lorenz, Mr. Bloomingdale, Commissioner Borgeson, Commissioner Duda, Commissioner Rodgers, Commissioner Kraft, Ms. Carlson, Commissioner Tusa, Mr. Kagan, and Ms. Kathleen Hall. Highlights from the discussion included the following:

- Mr. Lorenz said, based on requested budgets, the budget shortfall for FY2014/15 is \$1,927,126.
- Mr. Lorenz reviewed potential adjustments to expense budget requests submitted for FY2014/15.

Assessor/Register of Deeds

- **Reduce both offices' FY2014/15 budget requests by a combined \$100,000.**
 - Mr. Lorenz said each department's budget request would be lowered by \$50,000.
- Mr. Lorenz said the rationale behind this adjustment would be savings due to the merger of the two offices on January 1, 2015.
- Mr. Lorenz said around \$50,000 of this decrease will be covered by the elimination of an elected official's salary for half of a year.
- The number of chief deputies for the Assessor/Register of Deeds was discussed.
 - Commissioner Borgeson said she thinks the budget reduction could be more than \$100,000 if there is a decision made that the Assessor/Register of Deeds can only have two chief deputies.
 - Commissioners Morgan, Borgeson, Duda, and Tusa spoke in favor of the Assessor/Register of Deeds only having two chief deputies.
 - Mr. Bloomingdale said State law mandates that the County Assessor has two chief deputies, but State law says the Register of Deeds may have a chief deputy with the approval of the County Board.
 - Mr. Bloomingdale said the County Board could bring forth a resolution that says effective January 1, 2015, there shall only be two chief deputies for the Assessor/Register of Deeds.
 - Commissioner Rodgers said he thinks the County Board should not mandate only allowing two chief deputies because the merger is uncharted territory.
 - Commissioner Rodgers said he is in favor of reducing the budgets for the two offices, but feels the Assessor/Register of Deeds may be able to meet the reduced budget and create efficiencies in other ways than by eliminating a chief deputy.

Capital Improvement

- **Reduce Capital Improvement's FY2014/15 budget request by \$50,000.**
- Mr. Lorenz said Capital Improvement requested a budget of \$670,000 for FY2014/15. This reduction would keep Capital Improvement flat with its budget for FY2013/14.
- Commissioner Kraft said he cannot support this reduction because the County has been deferring maintenance.

Emergency Management

- **Reduce Emergency Management's FY2014/15 budget request by \$31,000.**
- Mr. Lorenz said Emergency Management's budget has been running favorably for FY2013/14.

Juvenile Court

- **Reduce Juvenile Court's FY2014/15 budget request by \$27,573.**
- Mr. Lorenz said the Juvenile Court submitted a budget request that was \$72,427 below its FY2014/15 budget target. The additional reduction of \$27,573 would bring its requested budget to \$100,000 below target.
- Mr. Lorenz said he believes the reduction is achievable because out-of-home placement costs have curtailed.

Sheriff

- Mr. Lorenz said the Sheriff's office submitted a FY2014/15 budget request that was \$112,815 over its FY2014/15 budget target.
 - Mr. Lorenz said the additional \$112,815 is made up of:
 - \$12,815 to help cover costs for the Microsoft Enterprise Agreement.
 - \$100,000 to help pay for two chemists in the Crime Lab.
- The Microsoft Enterprise Agreement was discussed.
 - Mr. Lorenz said he thinks it's pretty apparent that at least the \$12,815 for the Microsoft Enterprise Agreement should be cut from the Sheriff's budget request because every other department is paying for it without an increase to its budget.
- The Crime Lab was discussed.
 - Mr. Lorenz said the Sheriff's office says funding the additional Crime Lab chemists would help the Sheriff bring in \$100,000 of revenue from the City of Omaha, which would offset the \$100,000 needed to pay for the chemists' salaries.
 - Mr. Lorenz said this revenue, however, would not cover the estimated \$35,000 in benefits for these two chemists.
 - Commissioner Kraft said he would recommend subtracting the cost of benefits out of the Sheriff's budget request for these two positions, giving the Sheriff's office \$65,000 for the Crime Lab positions instead of the requested \$100,000.
 - Commissioner Morgan said with a budget of over \$14,000,000, the Sheriff's office should be able to find a way to make up \$35,000.
- Mr. Lorenz said these suggestions would **reduce the Sheriff's FY2014/15 budget request by \$47,815.**

Records Imaging

- **Reduce Records Imaging's FY2014/15 budget request by \$9,901.**
- Mr. Lorenz said this reduction would bring Records Imaging in-line with its FY2014/15 budget target.

- Mr. Lorenz said there is a new supervisor for Records Imaging and this is her first time putting together a budget for that department.
 - Mr. Lorenz said he didn't see a compelling reason as to why the extra \$9,901 is needed.

County Attorney

- Mr. Lorenz said the County Attorney's office submitted a FY2014/15 budget request that was \$220,000 over its FY2014/15 budget target.
- Mr. Lorenz said he would recommend a reduction of \$100,000 - \$110,000 to the County Attorney's FY2014/15 budget request.
- Commissioner Rodgers said he would suggest keeping the County Attorney's budget flat, and then if a rise in crime justifies a budget increase, he would vote in support of a supplemental budget.
 - Commissioner Rodgers said he doesn't know if the County will experience another year like it did in 2013.
- Commissioner Duda said violent crime has risen in Douglas County and it has to be addressed, so he'd like to the Board to give the County Attorney's office half of the requested increase.
 - Commissioner Duda said if there are still more budget cuts that need to be made, he would be willing to revisit this.
 - Commissioner Morgan said he felt the same way.
- Mr. Lorenz said an adjustment will be made to reflect a **reduction of \$110,000 to the County Attorney's FY2014/15 requested budget.**

Health Center

- **Reduce the Health Center's FY2014/15 budget request by \$450,000.**
- Mr. Lorenz said this reduction is made up of three components:
 - \$150,000 in savings for half of a year for PBX.
 - \$200,000 in savings for repairs and expenses on laundry equipment.
 - \$100,000 in savings from CMHC, in which Sherry Glasnapp of CMHC has identified as something that's achievable.
- Mr. Lorenz said the Health Center management has agreed to these reductions.

Veterans

- **Increase the Veterans' FY2014/15 budget request by \$10,000.**
- Mr. Lorenz said most of the FY2014/15 budget target for Veterans was taken up by salaries and benefits, so this increase would give Veterans more discretionary money.
- Mr. Lorenz reviewed potential adjustments to revenue budget requests submitted for FY2014/15.
- Mr. Lorenz said a lot of departments don't put near the diligence into their projected revenue as they do for their projected expense.
- Mr. Lorenz said the initial FY2014/15 revenue projections were conservative for the 10 departments listed below, and that he believes the suggested increases for each department can be met based on these departments' recent revenue history and trends.
 - Emergency Management: \$25,000 increase
 - Clerk of the District Court: \$43,200 increase
 - District Court: \$95,000 increase
 - County Court: \$5,500 increase
 - Juvenile Court: \$20,000 increase
 - Miscellaneous: \$5,000 increase

- Purchasing: \$10,800 increase
- General Equipment: \$20,000 increase
- Records Imaging: \$3,200 increase
- Outside Office Expense: \$2,000 increase

Risk Insurance

- **Increase Risk Insurance's FY2014/15 revenue budget by \$50,000.**
- Mr. Lorenz said this increase would raise Risk Insurance's FY2014/15 revenue budget from \$400,000 to \$450,000.
- Mr. Lorenz said for FY2013/14, Risk Insurance had a revenue budget of \$400,000, but its actual revenue for FY2013/14 has exceeded \$500,000.
- Mr. Lorenz said he thinks if the workers' comp expenses continue to be budgeted at the level they're currently being budgeting at, then there will be this revenue.

Treasurer

- **Increase Treasurer's FY2014/15 revenue budget by \$247,000.**
- The Treasurer's requested revenue budget for FY2014/15 is \$11,952,770.
- Mr. Lorenz said the Treasurer's office is on track to collect \$12,200,000 in revenue for FY2013/14.
 - Mr. Lorenz said the Treasurer's budgeted revenue for FY2013/14 was \$12,500,000.
- Mr. Lorenz said an increase of \$247,000 to the Treasurer's FY2014/15 revenue request would put the Treasurer in line with its FY2013/14 actual revenue.

Health Center

- **Increase Health Center's FY2014/15 revenue budget by \$600,000.**
- Mr. Lorenz said this revenue would come from taking a DSH payment the Health Center typically receives at the end of June, and delaying that payment so it comes in during July.
- Mr. Lorenz said this revenue is needed more for next year because tax receipts are tracking well for this year.

- Mr. Lorenz said these potential adjustments come to a total of \$1,940,000, enough to cover the shortfall of \$1,927,126.
 - Commissioner Kraft suggested that \$12,000 could be put back towards Capital Improvement's FY2014/15 budget.
- Commissioner Borgeson said she would like to see budget reports presented to the Commissioners on a quarterly basis.
- Ms. Kathleen Hall suggested that there could be some education on monitoring budgets provided to department heads and elected officials.
- Mr. Lorenz said unless property valuations really pick up, he thinks the County is going to have \$3 million - \$5 million issue next budget year.
 - Mr. Lorenz said this year the County is receiving the second half benefit of last year's tax increase, but the County is not going to have that next year.

2. Other business

There was no other business.

The meeting adjourned at 11:53 a.m.

Potential Requested Budget Adjustments

General Fund:

Expense Budgets

1) Assessor / ROD	\$100k merger savings
2) Capital Improvement	\$50k reduction
3) Emergency Management	\$31k reduction
4) Juvenile Court	\$27,573 reduction
5) Sheriff	\$12,815 to \$112,815 reduction
6) Records Imaging	\$9,901 reduction
7) County Attorney	\$0 to \$220k reduction
Sub-Total	\$231k to \$551k

Revenue Budgets

1) Emergency Management	\$25k increase
2) Clerk of District Court	\$43.2k increase
3) District Court	\$95k increase
4) County Court	\$5.5k increase
5) Juvenile Court	\$20k increase
6) Miscellaneous	\$5k increase
7) Purchasing	\$10.8k increase
8) General Equipment	\$20k increase
9) Records Imaging	\$3.2k increase
10) Outside Office	\$2k increase
11) Risk Insurance	\$50k increase
12) Treasurer	\$247k increase
Sub-Total	\$527k increase

- **Total General Fund** **\$758k to 1,078k**

Other Funds

Health Center:

- Expense Budget \$450k reduction
- Revenue (DISH) \$600k increase
- **Total Health Center** **\$1,050K**

Veterans:

- Expense Budget (\$10k increase)

TOTAL POTENTIAL BUDGET ADJUSTMENT **\$1.8MM to \$2.1MM**

**Douglas County Revenue
FY 2013/2014**

Very Preliminary Draft - Requests Only

Revenue Item	Requested 2013/14 Revenue	Proposed 2013/14 Revenue	Estimated 2013/14 Revenue	Requested 2014/15 Revenue	Adjusted Revenue	
Property Tax	\$ 93,000,000	\$ 93,000,000		\$ 99,500,000	\$ 99,500,000	
Homestead	\$ 2,700,000	\$ 2,700,000		\$ 2,400,000	\$ 2,400,000	
Motor Vehicle Fees	\$ 14,100,000	\$ 14,100,000		\$ 14,500,000	\$ 14,500,000	
In Lieu of Tax	\$ 3,200,000	\$ 3,200,000		\$ 3,500,000	\$ 3,500,000	
State Revenue:						
Governmental Subdivision	\$ -	\$ -		\$ -	\$ -	
Insurance Tax	\$ 700,000	\$ 700,000		\$ 1,000,000	\$ 1,000,000	
Pro Rate Motor Vehicle	\$ 300,000	\$ 300,000		\$ 250,000	\$ 250,000	
Carline / Airline Tax	\$ 350,000	\$ 350,000		\$ 350,000	\$ 350,000	
Various	\$ 50,000	\$ 50,000		\$ 50,000	\$ 50,000	
Intergovernmental Revenues (Transfers)	\$ 12,300,000	\$ 12,300,000		\$ 13,439,200	\$ 13,439,200	
	\$ 126,700,000	\$ 126,700,000		\$ 134,989,200	\$ 134,989,200	
General Fund Departmental Revenue	\$ 67,534,375	\$ 69,003,437		\$ 68,217,288	\$ 68,744,266	plus \$526,978
Health Center Revenue (Medicaid, Medicare, etc)	\$ 29,804,770	\$ 29,804,770		\$ 30,023,954	\$ 30,623,954	plus \$600,000 DISH payment
Health Department Revenue	\$ 9,998,649	\$ 9,998,649		\$ 9,871,237	\$ 9,871,237	
Community Service Fund	\$ 600,000	\$ 600,000		\$ 550,000	\$ 550,000	
TOTAL	\$ 234,637,794	\$ 236,106,856		\$ 243,651,679	\$ 244,778,857	\$1,126,978
Corrections Bond Fund Carryover						
Cash						
Salary Adj Carryover						
State Credit Carryover	\$ 2,000,000.0	\$ 2,000,000		\$ 2,700,000	\$ 2,700,000	
	\$ 236,837,794	\$ 238,106,856		\$ 246,351,679	\$ 247,478,857	
Expense Budget	\$ (241,845,451)	\$ (241,386,380)		\$ (248,278,805)	\$ (248,278,805)	
Budget Shortfall	\$ (5,207,657)	\$ (3,278,524)		\$ (1,927,126)	\$ (800,148)	\$671,289 Expense Cuts
State Tax Credit 1/2					\$ (800,148)	\$ (128,859) Potential Deficit
	Equates to 2.67	Equates to 1.6				
	cent increase in	cent increase in				
	tax levy in F13/14	tax levy				
Transfers		\$ 3,279,524				
Inheritance Tax		\$ (3,147,401)		\$ 11,000,000		
Lottery		\$ 132,123		\$ 300,000		
Goodwill Bond		from general reserves		\$ -		
911 Surcharge		911 Surcharge		\$ 1,350,000		
Road Fund				\$ 250,000		
Liability Escrow				\$ 300,000		
		911 Wireless		\$ 239,200		
		Total Transfers		\$ 13,439,200		

6/9/14

Douglas County Proposed Budget 2014/2015

General Fund	2013/2014 Adopted Budget	2013/2014 Modified Budget	2014/15 Budget Target	2014/2015 Requested Budget	Req/Mod Percent Increase	Target less Requested	Potential Adjustment	
Assessor	\$ 3,378,084	\$ 3,418,044	\$ 3,458,277	\$ 3,406,769	-0.3%	\$ 51,508	? Merger-\$100k reduce	OK
Communications (911)	\$ 5,511,093	\$ 5,877,122	\$ 5,929,756	\$ 5,868,946	-0.1%	\$ 60,810		
Attorney	\$ 7,556,132	\$ 7,625,482	\$ 7,713,466	\$ 7,933,556	4.0%	\$ (220,090)	\$100k reduction	?
Capital Improvement	\$ 620,000	\$ 620,000	\$ 670,000	\$ 670,000	8.1%	\$ -	\$50k reduction	OK
Clerk	\$ 1,615,323	\$ 1,624,809	\$ 1,647,553	\$ 1,620,502	-0.3%	\$ 27,051		
Emergency Management	\$ 377,794	\$ 377,794	\$ 381,198	\$ 381,198	0.9%	\$ -	\$31,000k reduction	OK
Clerk of the District Court	\$ 2,824,077	\$ 2,853,174	\$ 2,886,555	\$ 2,889,187	1.3%	\$ (2,632)		
Environmental Services	\$ 14,896,449	\$ 13,707,330	\$ 14,924,105	\$ 14,923,529	8.9%	\$ 576		
Commissioners	\$ 255,000	\$ 255,000	\$ 258,803	\$ 257,328	0.9%	\$ 1,475		
District Court	\$ 3,661,979	\$ 3,774,058	\$ 3,709,057	\$ 3,809,771	0.9%	\$ (100,714)		
Extension	\$ 401,003	\$ 415,635	\$ 421,479	\$ 421,480	1.4%	\$ (1)		
Election Commissioner	\$ 1,300,000	\$ 1,314,428	\$ 1,324,333	\$ 1,324,333	0.8%	\$ -		
Board of Equalization	\$ 235,000	\$ 235,000	\$ 235,000	\$ 234,995	0.0%	\$ 5		
Garage	\$ 1,445,217	\$ 1,451,342	\$ 1,458,462	\$ 1,458,460	0.5%	\$ 2		
Court Related Expense	\$ 67,200	\$ 67,200	\$ 67,200	\$ 70,400	4.8%	\$ (3,200)		
County Court	\$ 342,120	\$ 342,120	\$ 342,120	\$ 344,226	0.6%	\$ (2,106)		
County Court Probation	\$ 132,825	\$ 132,825	\$ 132,825	\$ 136,479	2.8%	\$ (3,654)		
Juvenile Court	\$ 3,912,170	\$ 3,812,941	\$ 3,926,874	\$ 3,854,447	1.1%	\$ 72,427	27,573 reduction	OK
Juvenile Court Probation	\$ 181,343	\$ 181,343	\$ 131,343	\$ 94,001	-48.2%	\$ 37,342		
Miscellaneous	\$ 117,000	\$ 117,000	\$ 117,000	\$ 125,000	6.8%	\$ (8,000)		
Public Defender	\$ 3,950,426	\$ 3,994,247	\$ 4,051,658	\$ 4,131,431	3.4%	\$ (79,773)		
Purchasing	\$ 1,155,164	\$ 1,182,696	\$ 1,198,823	\$ 1,238,162	7.2%	\$ (39,339)		
Register of Deeds	\$ 1,354,513	\$ 1,370,304	\$ 1,389,325	\$ 1,389,444	1.4%	\$ (119)		
Sheriff	\$ 13,833,912	\$ 14,458,510	\$ 14,439,553	\$ 14,593,165	0.9%	\$ (153,612)	12,815 reduction	?
Engineer	\$ 209,088	\$ 209,706	\$ 212,331	\$ 213,876	2.0%	\$ (1,545)		
Treasurer	\$ 5,637,274	\$ 5,731,634	\$ 5,807,194	\$ 5,852,916	2.1%	\$ (45,722)		
Youth Center	\$ 7,243,200	\$ 7,773,514	\$ 7,525,407	\$ 7,556,132	-2.8%	\$ (30,725)		
General Equipment	\$ 531,000	\$ 531,000	\$ 531,000	\$ 531,000	0.0%	\$ -		
MAPA	\$ 105,798	\$ 105,798	\$ 105,798	\$ 105,798	0.0%	\$ -		
Records Imaging	\$ 236,415	\$ 237,108	\$ 239,695	\$ 249,596	5.3%	\$ (9,901)	9,901 reduction	OK
Administrative Office	\$ 990,066	\$ 1,246,816	\$ 1,076,277	\$ 1,093,589	-12.3%	\$ (17,312)		
GIS	\$ 322,442	\$ 325,189	\$ 328,497	\$ 288,480	-11.3%	\$ 40,017		
DOT.Comm	\$ 6,164,865	\$ 6,164,865	\$ 6,249,513	\$ 6,256,213	1.5%	\$ (6,700)		
Employee Fringe Benefits	\$ 26,860,000	\$ 28,060,000	\$ 29,200,000	\$ 29,200,000	4.1%	\$ -		
ENHSA	\$ 2,227,725	\$ 2,227,725	\$ 2,227,725	\$ 2,227,725	0.0%	\$ -		
Civil Service	\$ 860,412	\$ 869,777	\$ 881,580	\$ 881,119	1.3%	\$ 461		
Sheriff Merit Commission	\$ 15,104	\$ 15,104	\$ 15,104	\$ 14,399	-4.7%	\$ 705		
Corrections	\$ 32,863,426	\$ 32,900,254	\$ 33,174,886	\$ 33,176,708	0.8%	\$ (1,822)		
Public Property	\$ 4,123,229	\$ 4,237,099	\$ 3,871,445	\$ 3,871,456	-8.6%	\$ (11)		
Public Building Comm.	\$ 3,343,234	\$ 3,343,234	\$ 3,343,234	\$ 3,368,659	0.8%	\$ (25,425)		per P. Cohen
Fees & Contracts	\$ 1,758,000	\$ 1,758,000	\$ 1,758,000	\$ 1,758,000	0.0%	\$ -		

6/9/14

Douglas County Proposed Budget 2014/2015

<u>General Fund</u>	<u>2013/2014</u> <u>Adopted Budget</u>	<u>2013/2014</u> <u>Modified Budget</u>	<u>2014/15</u> <u>Budget Target</u>	<u>2014/2015</u> <u>Requested</u> <u>Budget</u>	<u>Req/Mod</u> <u>Percent</u> <u>Increase</u>	<u>Target less</u> <u>Requested</u>	<u>Potential</u> <u>Adjustment</u>
Outside Office Expense	\$ 2,000,593	\$ 1,900,593	\$ 2,000,593	\$ 1,890,125	-0.6%	\$ 110,468	
Risk Insurance	\$ 3,216,000	\$ 3,216,000	\$ 3,216,000	\$ 3,216,000	0.0%	\$ -	
DC Technology Fund	\$ 447,908	\$ 447,908	\$ 447,908	\$ 450,000	0.5%	\$ (2,092)	
Landfill Site	\$ 312,423	\$ 312,423	\$ 312,423	\$ 312,423	0.0%	\$ -	
Juvenile Assessment Center	\$ 593,141	\$ 665,607	\$ 673,287	\$ 707,636	6.3%	\$ (34,349)	
TOTAL GENERAL FUND	\$ 169,185,167	\$ 171,487,758	\$ 174,012,662	\$ 174,398,659	1.7%	\$ (385,997)	\$231,289 reduction

6/9/14

DOUGLAS COUNTY
Proposed Budget 2014/2015

	2013/2014 Adopted Budget	2013/2014 Modified Budget	2014/15 Budget Target	2014/2015 Requested Budget	Req/Mod Percent Increase	Target less Requested	Potential Reduction
General Fund	\$ 169,185,167	\$ 171,487,758	\$ 174,012,662	\$ 174,398,659	1.7%	\$ (385,997)	\$ (231,289)
Salary Adjustment	\$ 2,000,000	\$ 461,033	\$ 2,000,000	\$ 2,000,000	333.8%	\$ -	\$ -
Community Service	\$ 6,881,309	\$ 6,902,844	\$ 6,930,879	\$ 6,858,320	-0.6%	\$ 72,559	
Health Center	\$ 42,579,967	\$ 42,716,267	\$ 43,011,084	\$ 44,338,577	3.8%	\$ (1,327,493)	\$ (450,000)
Veterans	\$ 471,291	\$ 472,186	\$ 477,063	\$ 483,874	2.5%	\$ (6,811)	plus \$10k
Institutions	\$ 270,000	\$ 445,000	\$ 355,000	\$ 355,000	-20.2%	\$ -	
Health Department	\$ 12,787,144	\$ 12,842,239	\$ 12,936,414	\$ 12,841,540	0.0%	\$ 94,874	
Bonds:							
Debt Service	\$ 2,712,914	\$ 2,712,914	\$ 2,621,384	\$ 2,621,384	-3.4%	\$ -	
Secure Juvenile Detention	\$ -	\$ -	\$ -	\$ -		\$ -	
Hospital Improvement	\$ -	\$ -	\$ -	\$ -		\$ -	
Law Enforcement Center	\$ -	\$ -	\$ -	\$ -		\$ -	
Corrections	\$ 3,030,000	\$ 3,030,000	\$ 3,006,350	\$ 3,006,350	-0.8%	\$ -	
Public Safety	\$ 1,457,988	\$ 1,457,988	\$ 1,375,101	\$ 1,375,101	-5.7%	\$ -	
Operations Supported By							
Property Tax	\$ 241,386,380	\$ 242,528,229	\$ 246,725,937	\$ 248,278,805	2.4%	\$ (1,552,868)	\$ (671,289)
Road	\$ 27,937,755	\$ 27,937,755	\$ 32,056,151	\$ 32,056,151	14.7%	\$ -	
Bridge	\$ 2,816,000	\$ 2,816,000	\$ 3,739,750	\$ 3,739,750	32.8%	\$ -	
Tourism	\$ 2,854,600	\$ 2,854,600	\$ 2,856,301	\$ 3,091,304	8.3%	\$ (235,003)	
Insurance	\$ 25,500,000	\$ 28,500,000	\$ 30,000,000	\$ 30,000,000	5.3%	\$ -	
Liability Escrow	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	0.0%	\$ -	
Lottery	\$ 250,000	\$ 250,000	\$ 300,000	\$ 300,000	20.0%	\$ -	
Federal Drug Forfeiture	\$ 1,446,324	\$ 1,446,324	\$ 946,324	\$ 946,324	-34.6%	\$ -	
County Drug Forfeiture	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	\$ -	
Inheritance Tax	\$ 10,500,000	\$ 10,500,000	\$ 12,500,000	\$ 12,500,000	19.0%	\$ -	
Hospital - Patient	\$ 47,500	\$ 47,500	\$ 47,500	\$ 35,846	-24.5%	\$ 11,654	
Inventory	\$ 5,961,850	\$ 5,961,850	\$ 4,961,850	\$ 4,961,850	-16.8%	\$ -	
911 Surcharge	\$ 1,600,000	\$ 1,810,341	\$ 1,600,000	\$ 1,350,000	-25.4%	\$ 250,000	
911 Wireless	\$ 323,877	\$ 389,877	\$ 399,645	\$ 330,368	-15.3%	\$ 69,277	
Library	\$ 2,004,893	\$ 2,004,893	\$ 2,619,979	\$ 2,619,979	30.7%	\$ -	
ROD Technology Fund	\$ 635,001	\$ 635,001	\$ 635,001	\$ 635,001		\$ -	
Construction Funds:							
Secure Juvenile Detention	\$ -	\$ -	\$ -	\$ -		\$ -	
Hospital Improvement	\$ -	\$ -	\$ -	\$ -		\$ -	
Bridge	\$ -	\$ -	\$ -	\$ -		\$ -	
Health Center	\$ -	\$ -	\$ -	\$ -		\$ -	
Corrections	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 324,084,170	\$ 328,502,360	\$ 340,208,438	\$ 341,665,378	4.0%	\$ (1,456,940)	\$ (671,289)

6/9/14

DOUGLAS COUNTY
Proposed Budget 2014/2015
Summary of Revenues - General Fund

	<u>2013/2014</u> <u>Plan</u> <u>Revenue</u>	<u>2013/14</u> <u>5/9 YTD(85.5%of FY)</u> <u>Revenue</u>	<u>2014/15</u> <u>Requested</u> <u>Revenue</u>	<u>Difference</u> <u>from last</u> <u>Year</u>	<u>Potential</u> <u>Adjustments</u>	<u>Incremental</u> <u>Revenue</u>
Assessor	\$ -	\$ 5,445	\$ -	\$ -		
Communications (911)	\$ 4,310,877	4,454,551(103)%	\$ 4,637,900	\$ 327,023		
Attorney	\$ 1,328,955	783,273(58.9%)	\$ 1,122,001	\$ (206,954)		
Capital Improvement	\$ -			\$ -		
Clerk	\$ 98,300	\$81,365(82.8%)	\$ 99,100	\$ 800		
Emergency Management	\$ 75,000	103,643(138%)	\$ 75,000	\$ -	Revenue \$100k	\$ 25,000
Clerk of the District Court	\$ 1,646,600	1,568,485(95.3%)	\$ 1,581,800	\$ (64,800)	Revenue \$1,625	\$ 43,200
Environmental Services	\$ 16,577,792	11,234,055(67.8%)	\$ 16,375,628	\$ (202,164)		
District Court	\$ 1,050,000	1,678,934(160%)	\$ 1,005,000	\$ (45,000)	Revenue \$1,100	\$ 95,000
Extension	\$ 72,504	62,976(86.9%)	\$ 66,417	\$ (6,087)		
Election Commissioner	\$ 179,750	266,454(148%)	\$ 123,025	\$ (56,725)		
Garage	\$ 1,000,000	365,040(36.5%)	\$ 460,000	\$ (540,000)		
County Court	\$ 56,500	18,546(32.8%)	\$ 14,500	\$ (42,000)	Revenue \$20k	\$ 5,500
Juvenile Court	\$ 18,000	25,660(143%)	\$ 5,000	\$ (13,000)	Revenue \$25k	\$ 20,000
Miscellaneous	\$ 100,000	91,586(91.6%)	\$ 45,000	\$ (55,000)	Revenue \$50	\$ 5,000
Public Defender	\$ -			\$ -		
Purchasing	\$ 149,200	147,755(99.0%)	\$ 149,200	\$ -	Revenue \$160	\$ 10,800
Register of Deeds	\$ 4,192,500	2,887,212(68.9%)	\$ 4,192,500	\$ -		
Sheriff	\$ 2,480,570	2,176,992(87.8%)	\$ 2,865,707	\$ 385,137		
Engineer	\$ -			\$ -		
Treasurer	\$ 12,500,000	11,007,738(88.1%)	\$ 11,952,770	\$ (547,230)	Revenue 12,200	\$ 247,230
Youth Center	\$ 3,338,471	4,092,804(123%)	\$ 3,588,290	\$ 249,819		
General Equipment	\$ 15,000	28,464(190%)	\$ -	\$ (15,000)	Revenue 20,000	\$ 20,000
Records Imaging	\$ 9,791	7,769(79.4%)	\$ 4,752	\$ (5,039)	Revenue 8,000	\$ 3,248
Administration	\$ 44,083	134,689(305%)	\$ 18,270	\$ (25,813)		
GIS	\$ 331,000	309,426(93.5%)	\$ 372,323	\$ 41,323		
Civil Service	\$ -	\$ 2,246		\$ -		
Corrections	\$ 14,826,167	11,653,055(78.6%)	\$ 14,827,167	\$ 1,000		
Public Property	\$ 3,324,500	3,255,203(97.9%)	\$ 3,282,250	\$ (42,250)		
Public Building Comm.	\$ 100,000	\$ 64,258	\$ 50,000	\$ (50,000)		
Fees & Contracts	\$ -	\$ 820		\$ -		
Outside Office Expense	\$ 7,500	5,338(71.2%)	\$ 4,000	\$ (3,500)	Revenue 6,000	\$ 2,000
Risk Insurance	\$ 400,000	503,848(126%)	\$ 400,000	\$ -	Revenue 450,000	\$ 50,000
DC Technology	\$ 447,908	324,522(72.5%)	\$ 450,000	\$ 2,092		
Other	\$ -	\$ 4,134		\$ -		
Juvenile Assessment Center	\$ 322,429	289,928(89.9%)	\$ 449,688	\$ 127,259		
Department Revenue	\$ 69,003,397	57,636,214(83.5%)	\$ 68,217,288	\$ (786,109)		\$ 526,978

6/9/14